

HB534 INTRODUCED



1 HB534
2 9JI5UBM-1
3 By Representative Wilcox (N & P)
4 RFD: Mobile County Legislation
5 First Read: 03-Mar-26



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A BILL
TO BE ENTITLED
AN ACT

Relating to Mobile County; to levy a local privilege tax on the net gambling revenue collected on pari-mutuel wagering on historical horse racing activities in the county.
BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

Section 1. (a) There is levied in Mobile County a privilege tax of eight percent of the net gambling revenue collected from pari-mutuel wagering on historical horse racing on computerized machines of a historical horse racing licensee of the Mobile County Racing Commission. The tax shall be collected by the Mobile County Racing Commission from each historical horse racing licensee and distributed as provided by local law.

(b) For purposes of subsection (a), "net gambling revenue" means the total amount of money or value in any form received as a result of any pari-mutuel wagering on historical horse racing activities in Mobile County, excluding free bets, free lays, and promotional credits, less federal excise taxes, voided wagers, and the total money or value in any form paid as prizes or winnings.

(c) the local privilege tax collected by the Mobile



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29 County Racing Commission under this section is exclusive of
30 and supersedes any other local taxes, fees, or commissions now
31 imposed on historical horse racing pari-mutuel activities in
32 the county, including, but not limited to, the tax imposed
33 pursuant to Section 45-49-151.14, Code of Alabama 1975.

34 (d) Nothing in this section shall change the existing
35 tax structure contained in section 45-49-151.14, Code of
36 Alabama 1975, for live greyhound racing, as well as simulcast
37 live greyhound and thoroughbred racing in Mobile County, which
38 is not historical horse racing.

39 (e) Nothing in this section shall be construed to
40 authorize, permit, or expand any form of gambling activity
41 beyond that which is permitted by law on the effective date of
42 this act.

43 Section 2. This act shall become effective on October
44 1, 2026.